

STATE OF RHODE ISLAND  
SUPPLEMENTAL BUSINESS CORPORATION TAX RETURN  
Report of Changes Made in Net Income

On Examination of Federal Income Tax Return for Year Ending \_\_\_\_/\_\_\_\_/\_\_\_\_  
Due 60 days after notification of final adjustment

\_\_\_\_\_  
(Name of Corporation)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(City or Town)

\_\_\_\_\_  
(State)

\_\_\_\_\_  
(Zip)

Federal Employee Identification No. \_\_\_\_\_

Net Income (per Original Federal Return)  
(Before Net Operating Loss Deductions)

Add: Unallowable Deductions

(A) \_\_\_\_\_

(B) \_\_\_\_\_

(C) \_\_\_\_\_

(D) \_\_\_\_\_

Total \_\_\_\_\_

Deduct: Additional Deductions  
(Net Operating Losses)

(A) \_\_\_\_\_

(B) \_\_\_\_\_

(C) \_\_\_\_\_

(D) \_\_\_\_\_

Total \_\_\_\_\_

Net Adjustment \_\_\_\_\_

Net Income as Corrected \_\_\_\_\_

Less: Exempt Interest \_\_\_\_\_

Dividends Received Credit \_\_\_\_\_

Adjusted Net Income as Corrected \_\_\_\_\_

Add: Rhode Island Tax Deducted \_\_\_\_\_

Entire Net Income as Corrected \_\_\_\_\_

Deduct: Entire Net Income Per Return Filed  
(Not Less Than Zero) \_\_\_\_\_

Additional Income Subject to Tax \_\_\_\_\_

Apportionment to Rhode Island ( \_\_\_\_\_ %)

Additional Tax (See rates for years being reported) \_\_\_\_\_

Deduct: Net Worth Tax Paid In Excess of Original  
Income Tax \_\_\_\_\_

Balance Due \_\_\_\_\_

Add: Interest from original due date of filing \_\_\_\_\_

Total Amount Due \_\_\_\_\_

I, the undersigned, hereby certify that the foregoing is a true and exact copy of adjustments to net income as made by the Treasury Department's examination of our Federal Income Tax Return as shown above.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

ATTACH COPY OF FEDERAL FORM 4549

Rate for Tax and Interest Calculations  
(See Over)

## TAX RATES

For fiscal years not noted below the tax rate is 8%

For tax years with a fiscal year ending in 1983, 1984 and 1989 see RI1120FY

Fiscal years ending 7/1/89 and thereafter have a tax rate of 9%

For fiscal years ending 3/31/91 through 12/31/93 have the 9% tax rate plus a  
surtax of 11%

## INTEREST RATES

### Payments of Additional Tax:

Interest shall be calculated at the rate of :

- 6% - through May 15, 1974
- 8% - May 16, 1974 through May 31, 1981
- 12% - June 1, 1981 through March 15, 1982
- 20% - March 16, 1982 through December 31, 1984
- 14.75% - Calendar 1985
- 11.5% - Calendar 1986
- 9.5% - Calendar 1987
- 10.75% - Calendar 1988
- 12% - Calendar 1989
- 12.5% - Calendar 1990
- 12% - Calendar 1991
- 10% - Calendar 1992
- 8% - Calendar 1993
- 12% - Calendar 1994
- 12% - Calendar 1995
- 12% - Calendar 1996
- 12% - Calendar 1997
- 12% - Calendar 1998
- 12% - Calendar 1999
- 12% - Calendar 2000
- 12% - Calendar 2001
- 12% - Calendar 2002
- 12% - Calendar 2003
- 12% - Calendar 2004
- 12% - Calendar 2005
- 12% - 1/1/06 thru 9/30/06
- 18% - 10/1/06 thru 12/31/06
- 18% - Calendar 2007
- 18% - Calendar 2008

### Refunds:

- 6% - Through May 15, 1982
- 14% - May 16, 1982 through December 31, 1984
- From January 1, 1985 through June 30, 2006 the rate used for  
refunds will be the same as rates used for additional tax  
as outlined above.

- 6.75% - July 1, 2006 thru December 31, 2006
- 8.25% - Calendar 2007
- 7.75% - Calendar 2008